

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING  
CORPORATION,

Debtor.

PROMESA  
Title III

No. 17 BK 3284-LTS

**URGENT MOTION BY THE GMS GROUP, LLC REQUESTING EXTENSION OF  
TIME UNTIL JANUARY 14, 2019 AT 12:00 PM TO INFORM WHETHER CERTAIN  
WITNESSES WILL BE CROSS-EXAMINED IN THE HEARING OF JANUARY 16-17,  
2019, IF NEEDED**

To the Honorable United States District Court Judge Laura Taylor Swain:

The GMS Group, LLC (“GMS” or “Secured Creditor”), respectfully submits this urgent motion for an extension of time to inform whether certain witnesses will be cross-examined with the Court, if needed:

**Jurisdiction and Venue**

1. The United States District Court for the District of Puerto Rico (the “Court”) has subject matter jurisdiction over this matter pursuant to PROMESA § 306(a).

2. Venue is proper pursuant to PROMESA § 307(a).

**Background**

3. On October 19, 2018, the Oversight Board filed the Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation [Case No. 17-3284, ECF No. 309] (the “Original Plan”). Subsequent to the filing of the Original Plan, the Debtor continued discussions with various parties to resolve certain outstanding issues or objections. On November 16, 2018, the Debtor filed the Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation [Case No. 17-3284, ECF No. 352] (the “First Amended Plan”) incorporating certain modifications to address such outstanding issues or objections.

4. On November 26, 2018, the Debtor filed the Second Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation [Case No. 17-3284, ECF No. 367] (as corrected on November 30, 2018, Case No. 17-3284, ECF No. 377, the “Second Amended Plan”), incorporating certain modifications after discussions with a number of parties, and thereafter, on January 9, 2019, filed the Third Amended Title III Plan of Adjustment of Puerto Rico Sales Tax Financing Corporation.

5. The GMS Group filed certain Objections and Joinders opposing the approval of the Second Amended Plan of Adjustment.

6. On January 9, 2019 this Honorable Court entered an “Order Regarding Procedures For Attendance, Participation And Observation Of January 16, 2019 Hearing Regarding (1) The 9019 Settlement Approval Motion, (2) COFINA Plan Of Adjustment Confirmation Motion, And (3) Dispute Regarding Section 19.5 Of Plan”. Dkt. 4647.

**Relief Requested**

7. The Order states that “[a]ny proponent of or timely objector to any Hearing Matter who wishes to proffer additional exhibits relating to cross-examination or rebuttal testimony is hereby directed to mark, designate, and file such evidentiary materials on CM/ECF no later than January 14, 2019 at 12:00 p.m. (Atlantic Standard Time).”

8. The Order also states that “[a]ny proponent of or timely objector to any of the Hearing Matters who contends there is a disputed material factual issue and wishes to cross-examine any declarant or to present live rebuttal testimony at the Hearing must file an Informative Motion identifying the relevant Hearing Matter, the witness or witnesses, the factual issue(s) to which the proposed cross-examination or testimony relates, the subject matter of the testimony and its relevance to the factual issue(s), and the time requested for such examination or testimony, no later than January 10, 2019, at 12:00 p.m. (Atlantic Standard Time).”

9. GMS timely informed that it would present a Mark Elliot as a rebuttal witness.

10. Notwithstanding, the Financial Oversight and Management Board filed an Informative Motion requesting time to file declarations for the witnesses for who testimony is brought before the Court. Dkt. 4679. The Court entered an Order granting the Oversight Board until January 12, 2019 at 4:00pm to file the declarations.

11. The Senior Bondholder Coalition also put forth a witness, whose testimony GMS understands will be similar to the Oversight Board’s witnesses.

12. GMS respectfully requests that it be granted until January 14, 2019 at 12:00pm to announce whether it will cross-examine any of the above listed witnesses.

13. Prior to reviewing the declarations, GMS is unable responsibly to state whether it will cross-examine one or more of those witnesses and on what parts of their testimony, if any.

14. The GMS Group hereby certifies that there is a true need for urgent relief and that such urgency was not created through any lack of due diligence.

15. No prior request for the relief sought in this Urgent Motion has been made to this or any other court.

WHEREFORE, The GMS Group, LLC respectfully requests that the Court enter the Proposed Order attached hereto as Exhibit A, granting until January 14, 2019 at 12:00pm AST to inform whether it will cross-examine any of the witnesses put forth by the Oversight Board or the Senior Bondholder Coalition.

Dated: New York, New York

January 11, 2019

**GODREAU & GONZALEZ LAW, LLC**

By: /s/ Rafael A. González Valiente

Rafael A. González Valiente

P.O. Box 9024176

San Juan, PR 00902-4176

787.726.0077 (office)

787.360.0787 (cell)

rgv@g-lawpr.com

*Local Counsel for the GMS Group, LLC*

**PERKINS COIE LLP**

By: /s/ Gary F. Eisenberg

Gary F. Eisenberg

30 Rockefeller Plaza, 22nd Floor

New York, NY 10112

Ph. 212-262-6900

Email: geisenberg@perkinscoie.com

*Counsel for the GMS Group, LLC*

**EXHIBIT A**

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

PUERTO RICO SALES TAX FINANCING  
CORPORATION,

Debtor.

PROMESA  
Title III

No. 17 BK 3284-LTS

**ORDER GRANTING URGENT MOTION BY THE  
GMS GROUP, LLC REQUESTING EXTENSION OF TIME UNTIL  
JANUARY 14, 2019 AT 12:00PM TO INFORM WHETHER CERTAIN WITNESSES WILL BE  
CROSS-EXAMINED, IF NEEDED**

On this day came on for consideration the *Urgent Motion by the GMS Group, LLC Requesting Extension of Time Until January 14, 2019 at 12:00 pm (AST) to Inform Whether Certain Witnesses will be Cross-Examined in the Hearing of January 16-17, 2019, if Needed* (the “Urgent Motion”). The Court having found it has subject matter jurisdiction over this matter pursuant to section 306(a) of PROMESA; and it appearing that venue in this district is proper pursuant to section 307(a) of PROMESA; and the Court having found that the GMS Group having provided adequate and appropriate notice of the Urgent Motion under the circumstances and that no other or further notice is required; and upon the record herein, after

due deliberation thereon, the Court having found that good and sufficient cause exists for the granting of the relief as set forth herein:

IT IS HEREBY ORDERED THAT:

1. The Urgent Motion is GRANTED as set forth herein.
2. The GMS Group, LLC. are granted until January 14, 2019 at 12:00pm AST to inform whether it will cross-examine the witnesses announced by the Financial Oversight and Management Board and the Senior Bondholder Coalition, if needed.
3. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

**SO ORDERED.**

In San Juan, Puerto Rico, on \_\_\_\_\_, 2019.

---

Honorable Laura Taylor Swain  
United States District Judge